

THE WILMINGTON JOURNAL.

WILMINGTON, N. C., FRIDAY, MARCH 23, 1855.

It is said that the Russian minister at Washington pronounced the reported death of the Emperor Nicholas a hoax. May be so, but we guess he's dead. If he ain't he ought to be.

Should it so turn out that Nicholas is not dead he will certainly enjoy a privilege seldom accorded to living men—that of reading his own obituary and receiving the verdict of posterity delivered over what were supposed to be his mortal remains. He becomes, as it were, a sort of posthumous character, and takes a fresh start in the world. He will derive a sort of grim pleasure from disappointing the calculations of his enemies, founded upon the idea of having gotten rid of him—he will be worse than Monsieur Tonnson, who "come again"—he will keep coming with a "pocket full of rocks."

Grammatically speaking, Nicholas has ceased to be a noun and has become a verb. The question about him is not number, gender or case, unless it be a burial case—it is tense—is he past, present or future? Is he, was he or will he be.

But to see how soon the gazing multitudes turn their respects to the rising star. What Nicholas was amounts to little. Before he is a day dead all the busy schemings of his brain—all the stern plans of his ambition—all the dread with which he inspired the nations become but a shadow before the reality of what Alexander II. is and what he will do. To the Autocrat, if he be yet alive, this cannot fail to read a lesson of the deepest import that he will heed it is not so certain.

On last Tuesday Afternoon

A meeting was held at the Court House to take into consideration the matter of a survey of the town, as supposed to be required by the act of the last General Assembly, John McRea, Esq. Mayor, in the Chair, and Messrs. Owen Fillyaw and J. J. Ippitt, Secretaries. We say supposed, for we find no positive enactment to that effect in the recent "act to empower the Commissioners of the town of Wilmington to establish streets in said town, and for other purposes." Indeed, the act says, expressly, that the Commissioners shall cause to be prepared a plan of the town, on which shall be designated the lines of all streets and public places as may be established by the said Commissioners, by virtue of the subsequent provisions of the act, whether the same be within the old or original limits of the said town, or within the new limits thereof, as the same are defined in the act referred to in the preamble hereto—that is in the act of the 20th January, 1851, being an act to amend the act of 1848-9, entitled "an act to extend the limits of the town of Wilmington, and for other purposes." The 2d section of the present act authorizes the opening of streets in the new portions of town, and the 3d section defines how the lines of new streets, alleys and so forth shall be run; that is, that they shall conform to the streets designated in the old or original plan of the town, as far as practicable, having due regard to the general limits of the present buildings on said streets—that is, the new streets. We find nothing referring to a re-survey of the town, or to anything but to the streets to be opened, and we see no requirement of law demanding a general survey.

So far as the streets to be opened is concerned, the law appears to be plain and express, and leaves little or nothing for the action of a town meeting. So far as streets already opened or established is concerned, we see nothing in the law demanding the action of the Commissioners. A new survey of the town was, we understand, brought forward at the meeting of yesterday afternoon, and a resolution passed upon the subject, a copy of which we have not obtained, as the proceedings of the meeting have not been furnished to us by the Secretaries. The proposition seems to be to have a plan of the town made, with the streets at right-angles, as originally intended, and another founded upon a survey of the actual state of things, to be submitted to the people, showing the deviations which have been made, in order that it may be seen how nearly the original plan may be restored without serious expense or damage.

We find the following note from Capt. Fremont, Engineer & Superintendent of the Wilmington & Weldon R. R., in the Herald of the 20th inst.

ENG. & SPT'S OFFICE, W. & W. R. CO.,
WILMINGTON, N. C., March 17, 1855.

MR. EDITOR:

Dear Sir: I see by your paper of to-day, that you think it "injurious for the Wilmington and Roanoke R. R. Company to advance the freight on Flour, at this crisis." I concur with you in that opinion, and I beg leave to assure you that the freight on Flour is actually reduced a little by the new tariff, and a further provision made authorizing the Superintendent of this Road to enter into an agreement with the General Superintendent of the N. C. R. R. to bring Flour the distance of 168 miles for fifty cents per barrel, by the car load; of course not to break bulk at Goldsboro'. The proposition to collect the freight on Flour here, has already been made by the N. C. R. R., and will be arranged here without any difficulty, I think.

It is the wish of the President and Directors of this Road to give every encouragement, and offer every facility to business from along the line of the N. C. R. R., and I am confident that satisfactory rates will be fixed.

Flour is now taking the route, via Goldsboro to Portsmouth, Va.

I am very truly yours,
S. L. FREMONT.

Strangely enough the 17th—Patrick's Day—passed off without a single disturbance that we have yet heard of. In many places the Hibernian Societies had their social reunions, and in some, there were processions during the progress of which difficulties were apprehended, arising out of the unhappy spirit now abroad, but happily these apprehensions proved groundless.

Perhaps it may be proper to remark that, so far as we have been able to understand the matter, St. Patrick's day has nothing of a sectarian character, but is a sort of Common Irish ground, like St. Andrew's day for the Scotch, St. David's for the Welch, or any of the other days dedicated to those early missionaries of Christianity, whose names have become identified with the countries to which they brought the glad tidings of salvation. Separated from the foolish stories which have become connected with St. Patrick, the truth seems to be that he was in truth a zealous, a learned, and a pious man, who came to preach Christianity in Ireland, in the days of those early fathers whose "orthodoxy" is admitted by Catholics and Protestants.

The name of the road running Northward from Wilmington, formerly designated as "The Wilmington & Raleigh Railroad," is now, we are informed, "The Wilmington & Weldon Railroad." The Legislature made certain amendments to the charter of the company in compliance with the resolution of the Stockholders in general meeting.

The name asked for was "The Wilmington & Weldon Railroad Company." We believe that one branch of the General Assembly had adopted the name of "The Wilmington & Roanoke," but this was subsequently rescinded from, and that of the Wilmington & Weldon finally passed as it had already been accepted by the company and required no subsequent ratification on the part of the Stockholders. The Wilmington & Weldon Railroad Company, is therefore the corporate name.

The San Francisco Failures.

The Emperor Nicholas and Bill Poole have been both cast into the shade by the news of the immense failures in California, received by the Northern Light. The failures, or even the temporary suspension of great houses like Page, Bacon & Co., Wells, Fargo & Co., and Adams & Co., could not but create a general panic and carry before the storm which it raised, all the weaker vessels. It is therefore certain that the number of failures in San Francisco must turn out to be very large, and as almost every house on the Pacific coast is connected with some similar house on the east, the effects of these failures will be felt almost as deeply in New York and Boston as they have been in San Francisco. The amount which may eventually be lost by means of the failures or suspensions of the greater banking houses may not be great, considered directly, but the actual amount of loss which may indirectly result, would be difficult to estimate. It must be large.

Our land of gold however, is, after all, flourishing, prosperous and civilized, compared with Australia, where the Miners and the Authorities are at open war. The authorities demand that every miner shall take out and pay for a license or permit to mine—the mining lands being public or government property.—This the miners refuse to do. The commissioners demanded of the miners their licenses with drawn swords and fixed bayonets—the miners wouldn't pay. The soldiers were called in and fired,—the miners fired back, taking refuge in the bush and picking off the soldiers. It is doubtful if there ever was a spot in California quite as wild as the Ballarat Mines in Australia. The British government is at war, and perhaps the colonists think that now is their opportunity to throw off the yoke.

A BEAUTIFUL DAY.—If any body can produce a more unpleasant day than the one we have at the Journal corner, all we have to ask of him is to keep it to himself, we don't want to see or feel it. We will venture to say, however, that we have as ugly a day as anybody in town—a day that would certainly extenuate the guilt, if it did not wholly justify suicide, which would be resorted to much more frequently but for the fear of catching cold. The temperature of the water is not adapted to comfortable drowning.

We fear very much the effects of the cold and sleet upon the early vegetation, especially upon the fruit; the only chance is that things may not be far enough advanced to receive very material injury.

P. S.—Snow—good old fashioned snow keeps falling in broad flakes as soft as down and not so warm, while mixed with it, are sleet, rain, hail and other abominations too numerous to mention. The old saying used to be that "March comes in like a lion and goes out like a lamb." If this be a specimen of the lamb, we must say that we never were fond of mutton, and are willing to dispense with any more sheepish gambols.

We can readily understand how the soldiers in the Crimea came to die. It was the most natural thing in the world. Exposed to weather like that which we are now enjoying, they must have died of the blues if of nothing else.

The man who quietly got up this morning and went about his usual avocations without one longing, lingering look at the fire—without one wish to stay at home and read a book, or do almost anything else than go out, that man is a hero, a Trojan, a Greek, a Roman, a Goth, a Vandal, a Don Cossack, a Zouave, a Texan Ranger—a terrible fellow generally and particularly.

The weather is terrible, and getting no better fast. The snow every now and then finds its way down the chimney into the fire of our office grate, and actually burns—there is a little flash up after every flake drops. This is on the principle of Paine's gas. A friend has just asked us if we don't think this "funny weather"—if the weather intends to be "funny" we can't see the point of the joke. The clerk is requested to explain.—Daily Journal, 22d Important.

The arrival of the Steamer Haughton, from Jones' Mills, (in Chatham county) to K. M. Murchison, Esq., her consignees, with cotton, naval stores, &c., to sundry persons, is important as an indication of the future. We have a strong hope that the time is near at hand when a permanent trade will be opened with the Deep River country, and the advantages so long anticipated be realized.

FUNERAL OF BILL POOLE, THE PUGILIST.—The funeral of Poole, the murdered pugilist, took place in New York on Sunday, judging from the accounts a larger concourse of persons has rarely assembled in honor of any individual, however eminent for intellectual or moral acquirements, or distinguished for public services. We condense from the extended accounts of the funeral the following:

The deceased was buried in a suit of black broad cloth, and the badge of the O. U. A. was stretched across his breast. Tom Hyer was one of the pall-bearers.

The funeral procession moved from the house about 3 o'clock, P. M. The escort preceded by Dowd's full band, consisted of the Forest Life Guard, the Rynders' Grenadiers, the Hancock chapter of the Order of the United States Mercantile, and large delegations from nine other Chapters of the same Order of which Poole was a member; the Poole association and the Poole Guard. After these followed the hearse, and the mourners in carriages. About 150 carriages were in procession, which was composed of about 6,000 persons; the coffin was covered by the American flag, and the hearse, upon which was emblazoned the words "I die a true American," was drawn by four black horses, appropriately decorated. The procession moved down Christopher street to Bleeker, down Bleeker to Broadway, and down Broadway to the Hamilton avenue ferry, where it crossed over to Brooklyn and proceeded to Greenwood Cemetery. Stanwick Hall, where the deceased received his fatal wound, and the Bank Exchange, his last place of business, were draped in mourning.

An immense concourse of people filled the streets through which the procession passed. Long before the appointed hour Broadway, from Wall street to Bleeker street, a distance of more than a mile and a half, was one dense crowd of human beings, of both sexes and all ages, waiting patiently for the arrival of the funeral cortege. The windows of the houses were also filled. The same remark is true of Bleeker street. One hundred thousand is, perhaps, not too high an estimate of the number congregated. It is estimated that 8,000 crossed the Brooklyn ferries. Persons from Baltimore, Philadelphia and other cities came on specially to attend the funeral.

The Rev. Mr. Wheatley, pastor of the Jane street Methodist church, officiated on the occasion.

The procession embraced in its ranks many of the prominent personal friends of Poole, amongst whom were Capt. J. M. Turner, Capt. Rynders, C. W. Schaffer, Peter H. Graham, Thomas Hyer, Orville Gardner and Dandy Williams. It is generally considered that the funeral procession contained the largest representation of the sporting fraternity which ever paraded the streets of New York. During the movement of the procession twenty-five pickpockets, it is said, were arrested. A strong body of police was out, and the whole affair passed off without any disturbance. The Poole Association have resolved to build a monument to his memory.

The Know-Nothing Convention of Virginia, was composed of ninety-five whigs and three democrats, or who had been democrats.

RECOVERY OF GOLD.—The New York Journal of Commerce says:—

"We learn that one or both of the boxes of gold shipped by Messrs. Page, Bacon & Co., from San Francisco, and for which two boxes of iron scraps were substituted, as noticed in our paper a few weeks since, have been discovered in the coal hole of the house where the robbers had doubtless deposited them for safe-keeping."

FURTHER FROM CALIFORNIA!!!

Heavy Failures.—Business Entirely Prostrate!!!

New York, March 19.—The "Northern Light" arrived off the Hook last night, and came up this morning.

The Northern Light connected with "Uncle Sam" at the Ishmus, and brings California dates to the 26th of February. The ship was crowded with passengers, and ninety-two thousand dollars in specie.

Business at San Francisco was entirely prostrate, and had caused the suspension of five large Banking Houses. Intelligence of Messrs. Page, Bacon & Co.'s suspension in the United States reached San Francisco on the 17th, and caused a great run on the branch there. The House met the run, and paid out a half million of dollars. The meeting of the merchants and Bankers was then held, and resolutions passed, declaring the House sound. This restored confidence, and affairs were a better aspect until the 22nd, when Page, Bacon & Co., were compelled to suspend. The suspension created a great panic, and was immediately followed by the suspension of the following Houses:

Adams Company; Wells, Fargo & Co.; Robinson & Co.; and Wright's Miners' House of Deposit. The excitement consequent was most intense. Adams & Co. closed all branches, without paying a dollar, excepting at San Francisco, where on the 22nd, they stood a run of \$200,000.

Wells, Fargo & Co., closed at San Francisco, but the country branches paid as long as their coin lasted, and were still paying as fast as coin could be procured in exchange for dust and bars. This latter house announced that it would resume in San Francisco on the 26th; but it was feared the Adams Company would not resume in 60 days, if at all.

Messrs. Page, Bacon & Co., it was thought would probably resume in a few days, depositors having granted time on \$400,000 assets.

These large failures caused the detention of the steamer until the 26th. It was rumored that there had been heavy failures among the merchants, but nothing authentic could be obtained.

Owing to the great scarcity of water, but little gold has been taken from the mines. Heavy rains commenced on the 25th, and still continue when the steamer left.

Additional from California.

New York, March 19.—No election of Senator. The Joint Convention adjourned sine die on the 16th, by a vote of 63 to 44. Those voting in the affirmative, were principally the friends of Dr. Gwynne.

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The Oregon legislature adjourned on the first of February.

The Washington Legislature has made Olympia the capital of the territory.

A letter from Page, Bacon & Co., states that they will certainly resume business the 1st of March in San Francisco, and at all their branches.

The Sydney News of the 14th inst. says that the Sydney by the Northern Light will be the Sandwich Island dates to the 3d of February. They contain no news. Also Sydney (Australia) dates to December. A riot at Ballarat, which had previously commenced, resulted in a conflict between the troops and miners. Twelve miners and twenty-two troopers were killed.

In Central America, Comorro still succeeded, having taken all the towns occupied by the revolutionists except Leon.

At San Juan, the people were anxiously looking for Col. Kinney and his party.

SAN FRANCISCO MARKETS.

Although business was very dull, the quotations exhibit no material change. Gallego and Haxall Flour was quoted at \$15.50, office firm at 14.50; 53 for Rio; Adams 60 and 62; 143 144; 15: new butter 45 47 48; 143 144; 15: clear pork 21.

Late and Important from Havana.

New York, March 19.—The steamer Cahawba, with Havana dates to the 14th, has arrived.

The cases of Cadalzo, Pinto and Pinelo, has been concluded by a military Court, which sentenced them all to death, thus transcending the decision of the first trial, which was death to Pinto, ten years imprisonment for Cadalzo, and banishment for Pinelo.

The Consul of several foreign nations had called on the Captain General to endeavor to induce his clemency, but were refused admission.

The execution of Pinto was expected to take place very shortly.

Havana was quiet and business improving.

The United States steamer Princeton, and British War steamer Buzzard, were at Havana.

Late from Havana.

The steamer Black Warrior arrived at New Orleans on the 20th inst., with Havana dates to the 17th.

The state of siege continued. The sentence of death on Don Ramon Pinto, will probably be remitted.

M. Thompson, the U. S. Vice Consul, has been arrested and brought to Havana.

We publish the following card from Mr. Lemay, as we find it in the Raleigh Standard:

The Arbitrator.

To the Editor of the N. C. Standard:

GENTLEMEN: I request a small space in your columns, to announce to the public, that in consequence of unexpected delay in the arrival of materials, and subsequent indisposition, the publication of the first number of "The North-Carolina Arbitrator" is necessarily deferred until the end of this month, and that the paper will thereafter appear regularly on the first of every month. I was induced to procure new materials at heavy cost, and to undertake its publication at the urgent solicitation of a number of the most intelligent and influential members of the State Agricultural Society, with the assurance that it would be adopted and supported by the friends of improvement as the organ of that Society; and relying upon the fulfillment of the promise, I shall prosecute the work with the hope of success.

The instrument signed by only four of the Executive Committee, and presented to the public by Mr. Cooke, as an "endorsement" of the "Carolina Cultivator," certainly cannot be intended to be received as an official "endorsement," coming as it does from so small a minority of the Committee. To offer it as such would be a gross insult to the members of the State Society, and to the intelligence and common sense of the public generally—and yet it comes out in that imposing form, placing the four signers in the false and unenviable attitude of usurping authority, and undertaking to do what neither the Society nor the Committee had authorized them (a *meagre* minority) to do—a thing which I believe the gentlemen responsible; whereas, they had signed it, probably upon the application of Mr. Cooke, with the understanding that it could not, of course, appear as an official document, without the concurrence of a majority; or they may have signed without examining critically the language prepared for their signatures, with the intention, simply, of giving Mr. Cooke nothing more than a friendly certificate.

The publication, therefore, as an official "endorsement" is clearly unjust to the four signers, as it is deceptive to those who are ignorant of the number of members composing that large Committee. To a plain mind it will appear strange how any one, who did not design to forestall public sentiment, could thus thrust out with hot haste a document unsupporting a sufficient number of names to give it either validity or weight.

The Executive Committee, numbering fourteen or fifteen members, to whom the matter has been referred by resolution of the Society, will no doubt in due time announce their determination. Whatever that may be, my purpose is fixed to proceed with the publication; and, after all, I shall be content for it to be judged by its merits, rather than by "endorsements." Those who may be desirous to exert themselves in procuring subscribers are requested to forward their names within the month, that they may receive the first number.

Thanking you for the kind and complimentary terms in which you were pleased to notice my prospectus,

I remain, very respectfully,
Your obedient servant, &c.,
THOS. J. LEMAY.

Editors in the State friendly to my enterprise will please copy.

March 10, 1855.

P. S. I have received a letter since the above was written, from a prominent member of the State Agricultural Society, who participated actively in the proceedings of the late special meeting of that body, embracing a list of twenty-six names procured by his personal efforts, with the cash, who says, in allusion to a report which had reached him, that the "Carolina Cultivator" had "received the sanction of the Society, or the Executive Committee," "after what passed at the special meeting in January, it is incredible that such a statement can be true."

T. J. L.

AN ACT CONCERNING REVENUE.

[CONCLUDED.]

73. In estimating the value, the board may call and swear witnesses to testify thereto, and they shall take into the estimate any fishery appurtenant to, or used with, the land; also all mines of metal, stone or coal, discovered, or supposed to exist, or from any other cause whereby the price of the land is enhanced; and, in the same tract, or body of land, shall be one or more districts, the board, where the owner resides, shall ascertain the value of the whole tract; and if the owner resides in neither of the districts, the board where the greater part may lie, shall value the whole. And the board shall annex, to their return of valuation, the following affidavit, subscribed by them, and sworn before, and certified by some justice of the peace:

"We solemnly swear, that the foregoing valuation of land, with the improvements thereon, and privileges thereto attached, made by us, are, in our judgment and belief, the actual value thereof, in cash; and that, in making the same, we have endeavored to do equal justice to the public and to the individuals concerned."

74. The owner of land, or his agent, (if he be a non-resident,) shall furnish, on oath, to the board, a list, including land entries, setting forth the separate tracts, and also the several contiguous bodies or tracts of land owned by him in the district, together with the names of the water courses, or other remarkable places on or nearest to which they may be situated, and he shall make out, in each separate tract or contiguous bodies of land: town lots shall be listed separately, and each lot be numbered according to the plan of the town; and each separate body of land and town lot, shall be separately and distinctly valued and returned.

75. If the owner, or his agent, will not, on oath, state the number of acres, or if the statement is so vague that the board cannot, with reasonable certainty, determine the number of acres, they shall procure the county or other surveyor to survey the land, at the cost of the owner, who may be warranted for his fees and other expenses, by the surveyor.

76. If on any one deed that too high a valuation has been put on his land, the county court, at the ensuing term, may reduce the same, on motion, and satisfactory proof, or they may inquire into the matter, and the commissioners appointed for that purpose. And in all cases where land, after valuation, shall increase in value, by reason of mines of metal, coal, stone or other valuable thing being discovered or worked, or if the same shall decrease in value by reason of fire or extraordinary cause, the justice, taking the list, shall appoint and swear two respectable and disinterested freeholders, who, with himself, shall value the land, and the justice shall affix their valuation to the land.

77. In like manner, if any one shall be charged with more poll or other subject of taxation than he is liable for, the court shall direct the clerk to give a certificate, stating the amount and subject of tax; which certificate shall be received by the comptroller of the State, and deducted, by him, from the proper tax to be accounted for by the sheriff.

78. If every board, engaged in assessing the value of land, shall receive, each one dollar a day for the time engaged, to be paid by the county court.

79. For all services of the clerks, in relation to taxes, not in this chapter specially provided for, they shall be paid, by the county, such sum as the court may allow.

80. If any county surveyor, may release any person from the payment of a double tax, for failing to list his taxables in cases where it shall appear to the court, by satisfactory proof, that such failure occurred by reason of the sickness of the party, at the very time when the tax list was taken; or where it may appear that he rendered a list, and his name was omitted to be entered, or has been omitted in the duplicate prepared by the justice to be returned to the clerk, and the cause of such omission, ascertained by the court; and the court shall have no power to remit a double tax in any other case, and they are expressly forbidden to do so.

81. The clerk of the county court, shall, on or before the first day of April, in the year ensuing the taking the lists, deliver to the sheriff of the county, a fair and accurate copy, in alphabetical order, of the tax list, with the names of the owners, and the amount of the public taxes, and the taxes imposed by the justices of the county court, separate and distinct from each other; and the Treasurer of the State shall cause to be sent to the clerks of the several counties of pleas and quarter sessions of the different counties in this State, duplicate printed copies of such statement to be by said clerks posted in some safe and public place in their offices. It shall likewise designate the separate amount due from each subject of taxation, and extend the aggregate amounts due from each person in columns; and if any clerk shall fail to furnish the sheriff, at the time provided, with a copy of this description, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereof.

82. The sheriff shall forthwith proceed to collect said taxes, and when he shall collect by his deputies, who are not sworn, or others, such persons shall, in open court, or before a justice of the peace of the county, take an oath, faithfully and honestly to account for the same, with the sheriff, or other person authorized to receive them.

83. If any sheriff shall die during the time appointed for collecting the taxes, his sureties may collect them, and for that purpose shall have all the powers and means for collecting the same of the collectors and tax payers, as the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff, if he had lived.

84. The sheriff, and (in case of his death,) his executor or administrator, shall, on or before the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes, but this extension of time for collection shall not extend the time of his settlement of the taxes.

85. The sheriff shall collect the taxes as they are set down in the list, and, moreover, shall collect of all persons, whose taxables are not listed, double the tax on each person on the same subject, and as to any land not listed, which may not have been assessed at the last assessment, the same shall be deemed to be of the value, by acre, of the highest valued tract adjoining thereto, and the double tax shall be estimated on that value.

86. Immediately on receiving the tax lists, the sheriff shall advertise the fact, and that he holds them ready for inspection: He shall also require, therein, all persons to inform him of any taxables which may not be listed.

87. For the more efficient collection of the taxes, the sheriff, at any time, from the delivery to him of the lists, till the first day of October in the next year, may, and if there be need, shall detain and sell the property of the tax payer, to satisfy the same, selling first his personal, and then his real estate.

88. If any person, liable for taxes on other subjects than land, shall be about to remove from the county after listing time, and before the period for collection, the sheriff shall make affidavit thereof before the clerk, and obtain from him a certificate of the amount of such person's tax, and forthwith collect the same.

89. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and will not pay his tax, the sheriff shall report the fact to the county court, held next after the first day of October, and thereupon the court shall direct the clerk to issue a *fieri facias* to the sheriff of that county, returnable to the sheriff of this county, for such tax and the costs of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases; and the tax collected thereon shall be paid to the clerk of the court, and by him paid to the sheriff to be accounted for as other taxes.

90. The sale, under distress of personal estate for taxes, shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside; and if he reside not in the county, then in the district where the taxables were, or ought to have been listed; and the amount of tax due shall be stated in the advertisements.

91. The sale of land, for taxes due thereon, shall be made under the following rules:

(1) The sheriff of his county, held next after the first day of January, a list of the tracts of land which he proposes to sell for taxes, therein mentioning the owner or supposed owner of each tract, and if such owner be unknown, the name of the last known or reputed owner, the situation of the tracts, and the amount of taxes for which they are respectively to be sold; which list shall be read aloud in

open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public place in the court house.

(2) The county court shall order the clerk of said court to issue notices to every person, whose land is returned by the sheriff to sell for taxes, and a copy of said notice shall be served on the owner, or agent or attorney of the owner of said lands, and an official return of such service made to the next county court; and if the owner be a non-resident the clerk shall publish the same in some newspaper published in the State; in which advertisement shall be mentioned the situation of the land, the streams on or near which it lies, the estimated quantity, the names of the owners, when they are known, and the names of the tenants or occupiers of the same.

(3) The sale shall be made within the two terms next succeeding the term when the returns are made of lands to be sold, and such place in the county as is directed for sale of land under execution; and the whole expense attendant on the advertising and sale, shall be chargeable on the lands, and raised at the sale.

(4) The whole tract or contiguous body of land, belonging to one delinquent person or company, shall be set up for sale at the same time, and the bid shall be struck off, of him who will pay the amount of taxes with all the expenses aforesaid, for the smallest part of the land.

(5) At the second term next succeeding the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the name of the purchaser, and the sum paid to the sheriff for taxes and charges; which list shall be read aloud by the clerk, in open court, shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk, during the term, in some public part of the court house.

92. The land of an infant, lunatic, or person non compos mentis shall not be sold for taxes; *Provided*, however, that where land may be owned by such persons, in common with another or others free of such disability, the share or interest of the persons so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser, by petition, shall cause the tract to be divided among the tenants in common, and the share or interest of the defaulting tax payer being set apart, the purchaser may proceed to lay off on such share, the quantity by him bid off, and secure the title as is before provided; and the time necessarily employed in procuring such division, shall not be reckoned against the purchaser.

93. The owner of land, sold for taxes under the ninety-first section of this chapter, his heirs, executors or administrators, or any other person for them, may redeem, the same from the purchaser, at any time within one year after the sale, by paying, or tendering in payment, to the purchaser, or to the county court clerk, of the county where the land lies, the full amount of the price paid to the sheriff, and twenty per cent. thereon.

94. If the land sold shall not be redeemed within the period aforesaid, the purchaser may, at the end of that time, select the quantity of land struck off to him, out of any part of the tract or body of which the same was bid off; the said quantity to be laid off in one compact body, as nearly in a square as may be, and adjoining to some of the out lines of the whole tract or body of land.

95. Within one year after the time of redemption shall have passed, the purchaser, at his own costs, his heirs, executor or administrator, or any other for them, may procure the quantity bid off to be surveyed by the county surveyor, who shall make out and certify, under his hand, a fair plat of the survey with the courses and distances fairly and truly set forth; and if the county surveyor, on request, shall fail to make such survey, he shall be liable to the purchaser, who may make and certify the same.

96. The sheriff, on being presented with such certified plat, within the year after the time of redemption is passed, shall convey to the purchaser the land therein contained.

97. Where, by any provision of the law, any sheriff or officer, other than the person who sold the taxes, shall be authorized to execute a conveyance for the land, he shall, on request, apply to the county court, and on showing to the court that such purchase had been made, and the price paid to the sheriff who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed, on the purchaser producing to him a certified plat and survey, as is provided for in sections ninety-five and ninety-six of this chapter.

98. The purchaser of land sold for taxes, under the ninety-first section of this chapter, shall be considered as taking and holding the same, subject to all the taxes accrued from the first day of April in the year preceding the purchase.

99. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections ninety-eight and ninety-ninth of this chapter, he shall forfeit and pay to the county aggrieved one hundred dollars, and from and after the date of such forfeiture, he shall be deemed liable, he and his sureties, on his bond, for all such damages as any one may sustain by reason of such default.

100. If any county surveyor, being required within two months after the survey may be lawfully made, to survey the land bid off at a sale for taxes, shall wilfully fail to do so within four months after such request, he shall forfeit and pay to the purchaser, or his executor or administrator, one hundred dollars.

101. If no person will bid a less quantity than the whole land, for the taxes, the bid shall be deemed the bid of the State, and the land shall be struck off to the State as the purchaser, and the sheriff shall report in writing to the county court, at the time he returns a list of the land sold for taxes, what and whose lands are thus struck off to the State, designating them particularly; which report shall be recorded on the minutes of the court, and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

102. The clerk shall, within twenty days after the return of the sheriff's report of the land sold to the State, make and certify two copies thereof, one of which he shall transmit to the comptroller, and the other deliver to the sheriff (or to his sureties, when they act,) who shall deposit the same with the secretary of State to be by him recorded; and the secretary shall grant to the sheriff a certificate setting forth what and whose lands, and the quantity and value thereof, have been sold for taxes and struck off to the State.

103. If any sheriff, or other person authorized thereto, shall sell and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the secretary of State, the comptroller shall, in his report to the treasurer, charge such sheriff, (or other person acting in his stead,) with the sum of two thousand dollars, and the treasurer shall recover the same as unpaid tax.

104. Lands bid off for the State may be redeemed in like time, and under the same rules and regulations as those purchased by individuals, except that the payment (which shall be double in amount of all the taxes for which they were sold,) shall be made to the treasurer, and on his certificate thereof the secretary of State shall, on being paid his fees, issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the comptroller.

105. Lands bid off for the State shall, as to the person for whose tax the same is sold, his heirs or assigns, be liable to be entered as vacant land, subject nevertheless, to the right of redemption within the time prescribed.

106. When land shall be sold for its tax, and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed, as the land bid off by the State, in the same manner as the sheriff might.